

**11-50-101. Title.**

This chapter is known as "Political Subdivision Financial Reporting Certification."

Enacted by Chapter 367, 2013 General Session

**11-50-102. Definitions.**

As used in this chapter:

(1) "Annual financial report" means a comprehensive annual financial report or similar financial report required by Section 51-2a-201.

(2) "Chief administrative officer" means the chief administrative officer designated in accordance with Section 11-50-202.

(3) "Chief financial officer" means the chief financial officer designated in accordance with Section 11-50-202.

(4) "Governing body" means:

(a) for a county, city, or town, the legislative body of the county, city, or town;

(b) for a local district, the board of trustees of the local district;

(c) for a school district, the local board of education; or

(d) for a special service district under Title 17D, Chapter 1, Special Service District Act:

(i) the governing body of the county or municipality that created the special service district, if no administrative control board has been established under Section 17D-1-301; or

(ii) the administrative control board, if one has been established under Section 17D-1-301.

(5) (a) "Political subdivision" means any county, city, town, school district, community development and renewal agency, special improvement or taxing district, local district, special service district, an entity created by an interlocal agreement adopted under Title 11, Chapter 13, Interlocal Cooperation Act, or other governmental subdivision or public corporation.

(b) Notwithstanding Subsection (5)(a), "political subdivision" does not mean a project entity, as defined in Section 11-13-103.

Enacted by Chapter 367, 2013 General Session

**11-50-201. Certification by chief administrative officer and chief financial officer required.**

For an annual financial report of a political subdivision to be considered complete on and after July 1, 2013, the following certifications shall be included with the annual financial report:

(1) Under penalty of perjury, I, [officer's name] certify that the [annual financial report] of [political subdivision] for the year ended [date] fairly presents in all material respects the financial condition and results of operations of [political subdivision].

[signature], Chief Administrative Officer.

(2) Under penalty of perjury, I, [officer's name] certify that the [annual financial report] of [political subdivision] for the year ended [date] fairly presents in all material respects the financial condition and results of operations of [political subdivision].

[signature], Chief Financial Officer.

Enacted by Chapter 367, 2013 General Session

**11-50-202. Designating chief administrative officer -- Designating chief financial officer.**

(1) (a) The chief administrative officer of a political subdivision is:

(i) the individual appointed as the chief administrative officer of the political subdivision in accordance with statute; or

(ii) if a chief administrative officer is not appointed in accordance with statute, the individual designated as the chief administrative officer by the governing body of the political subdivision.

(b) In designating a chief administrative officer under this Subsection (1), the governing body shall designate the individual who holds a managerial or similar position to perform administrative duties or functions for the political subdivision.

(2) (a) The chief financial officer of a political subdivision is:

(i) the individual appointed as the chief financial officer of the political subdivision in accordance with statute; or

(ii) if a chief financial officer is not appointed in accordance with statute, the individual designated as the chief financial officer by the governing body of the political subdivision.

(b) In designating a chief financial officer under this Subsection (2), the governing body shall designate the individual who has primary responsibility for preparing the annual financial report.

Enacted by Chapter 367, 2013 General Session